

#### WILLIAMSBURG-JAMES CITY COUNTY PUBLIC SCHOOLS FY2012-2013 BUDGET

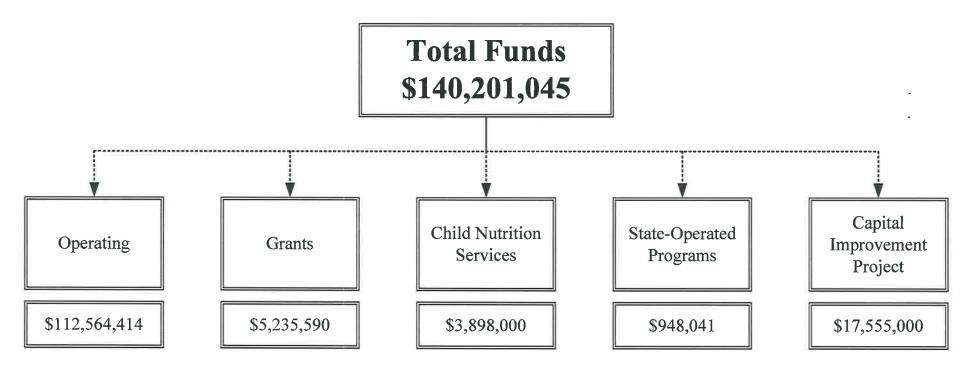
## FINANCIAL SUMMARIES

All Funds



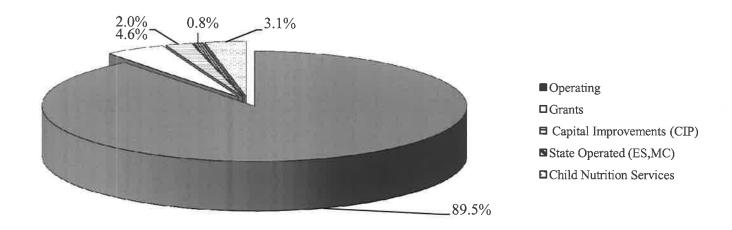
# WILLIAMSBURG-JAMES CITY COUNTY PUBLIC SCHOOLS SUMMARY of FUNDS

**Fiscal Year 2012-2013** 



#### **Budget Components - Summary of Funds**

In addition to the operating funds described above, Williamsburg-James City County Public Schools' total resources are made up of several component funds (a self-balancing set of accounts that generally have a common purpose): the Operating Fund, Child Nutrition Services (CNS) Fund, State-Operated Programs Fund, and other supplemental grant funds. The operating fund is the largest and most widely discussed since it supports the daily operational expenses of the school district. The CNS fund supports the food service program that serves breakfast and lunch to our students. The State Operated Programs Fund provides funding for educational services to students detained by the Justice system in the Middle Peninsula Juvenile Detention Center and students at Eastern State Hospital. Supplemental grant funds are funds that are provided for very specific purposes, e.g., Title I funds, which must only be spent on improving student achievement for disadvantaged students. The City and County also support WJCC Schools through Capital Improvement Project (CIP) funds that are maintained on the Division's books, for major capital improvements in our schools.



|                            |                   |                   |                   |                   |    |             |    |            | %      |        | FY 2011          |
|----------------------------|-------------------|-------------------|-------------------|-------------------|----|-------------|----|------------|--------|--------|------------------|
|                            |                   |                   |                   |                   |    |             |    |            | change |        | Unassigned       |
|                            | 2008/2009         | 2009/2010         | 2010/2011         | 2011/2012         |    | 2012/2013   |    |            | over   | % of   | Fund             |
| Fund                       | Actual            | Actual            | Actual            | Budget            |    | Budget      |    | Variance   | 2012   | Budget | Balance          |
| Operating                  | \$<br>112,265,294 | \$<br>109,241,752 | \$<br>109,826,519 | \$<br>110,557,074 | \$ | 112,564,414 | \$ | 2,007,340  | 1.8%   | 80.3%  | \$ 400,000       |
| Grants                     | 4,916,101         | 6,116,596         | 6,137,586         | 5,682,533         |    | 5,235,590   |    | (446,943)  | -7.9%  | 3.7%   | :40              |
| Capital Improvements (CIP) | 19,922,523        | 38,637,320        | 17,271,492        | 2,455,000         |    | 17,555,000  |    | 15,100,000 | 615.1% | 12.5%  | -                |
| State Operated (ES,MC)     | 838,405           | 841,867           | 864,182           | 928,205           |    | 948,041     |    | 19,836     | 2.1%   | 0.7%   |                  |
| Child Nutrition Services   | 3,777,811         | 3,538,005         | 3,811,260         | 3,847,300         |    | 3,898,000   |    | 50,700     | 1.3%   | 2.8%   | 5 <del>8</del> 2 |
| Grand Total                | \$<br>141,720,134 | \$<br>158,375,540 | \$<br>137,911,039 | \$<br>123,470,112 | \$ | 140,201,045 | \$ | 16,730,933 | 13.6%  | 100.0% | \$ 400,000       |

<sup>\*</sup> Percentage total may not equal 100% due to rounding

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#### Williamsburg - James City County Public Schools FY 2012-2013 Summary by State Object - All Funds

|          |   |                |           | Child   | State        |                                       |              |
|----------|---|----------------|-----------|---|--------------|---------------------------------------|--------------|
| Object   | Description                             | Operating      | Grants    | Nutrition   | Operated     | CIP                                   | Total        |
| 1110     | Administrative Salary & Wages           | \$ 1,010,829   | S ===     | \$ 85,674   | \$ 86,344 \$ |                                       | \$ 1,182,847 |
| 1112     | Superintendent Salaries & Wages         | 179,827        | 14.1      | 11.00 mm = | (a)          | · · · · · · · · · · · · · · · · · · · | 179,827      |
| 1120     | Instructional Salaries & Wages          | 41,874,985     | 2,114,795 | -   | 466,537      | 243                                   | 44,456,317   |
| 1122     | Librarian Salaries & Wages              | 1,083,931      |           | -   | (=);         | ( <b></b> )                           | 1,083,931    |
| 1123     | Counselor Salaries & Wages              | 1,568,627      | -         | -   | 1911         | , <del>-</del> ,                      | 1,568,627    |
| 1124     | Supervisor Salaries & Wages             | 650,152        | 134,918   | 2   | 21           | 621                                   | 785,070      |
| 1126     | Principal Salaries & Wages              | 1,291,471      | 5-        | -   | = <u>2</u> 0 | 140                                   | 1,291,471    |
| 1127     | Asst Principal Salary & Wages           | 1,161,507      |           | -   | -            | ( <b>*</b>                            | 1,161,507    |
| 1130     | Other Prof. Salaries & Wages            | 2,372,493      | 247,344   | 46,405  | 50,640       | 3-1                                   | 2,716,882    |
| 1131     | School Nurse Salaries & Wages           | 735,100        | 25,606    | -   |              |                                       | 760,706      |
| 1132     | Psychologist Salaries & Wages           | 373,919        | == ,      | 16  | ₩.<br>₩.     | 3 a                                   | 373,919      |
| 1140     | Technical Salaries & Wages              | 1,284,893      | 44,213    | -   | <b>4</b> 3   | 5 <b>4</b> 3                          | 1,329,106    |
| 1141     | Tech Support Salaries & Wages           | 466,487        |           | 116   | :=1          | 1r                                    | 466,487      |
| 1142     | Security Guard Salaries & Wages         | 334,031        | _         | -   | -            | :-:                                   | 334,031      |
| 1150     | Clerical Salaries & Wages               | 3,197,193      | 111,529   | 35,384  | 29,409       |                                       | 3,373,515    |
| 1151     | Instr Aides Salaries & Wages            | 3,819,107      | 158,390   | 33,301  | 25,405       | -                                     | 3,977,497    |
| 1160     | Trades Salaries & Wages                 | 1,217,102      | 130,570   | 124   | 2            | _                                     | 1,217,102    |
| 1170     | Bus Driver Salaries & Wages             | 1,894,262      | 19,580    | -   | -            | -                                     | 1,913,842    |
| 1175     | Bus Aids Salaries & Wages               | 404,686        | 17,500    | -   | -            | -                                     | 404,686      |
| 1180     | Laborer Salaries & Wages                | 70 1,000       | 2         |   | 5            |                                       | 404,000      |
| 1190     | Service Salaries & Wages                | 2,252,008      |           | 1,100,031   | 97           |                                       | 3,352,039    |
| 1520     | Substitute Salaries & Wages             | 1,609,642      | 3,037     | 1,100,051   | 12,000       | -                                     | 1,624,679    |
| 1620     | Supplemental Salaries & Wages           | 403,420        | 216,351   |   | 12,000       |                                       | 619,771      |
| 1700     | Stipends                                | 1,001,704      | 210,331   |   | -            | -                                     | 1,001,704    |
| 1000's   | Personnel Services (Wages) Total        | 70,187,376     | 3,075,763 | 1,267,494   | 644,930      |                                       | 75,175,563   |
|          | 1 1 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 | 7 0,10 7,5 7 0 | 5,075,755 | 1,207,121   | 011,000      |                                       | 75,175,565   |
| 2100     | FICA Benefits                           | 5,369,332      | 233,338   | 96,963  | 49,338       |                                       | 5,748,971    |
| 2210     | VRS Benefits                            | 10,041,922     | 448,388   | 74,686  | 105,446      |                                       | 10,670,442   |
| 2300     | HMP Benefits                            | 11,114,916     | 433,765   | 304,997   | 79,569       |                                       | 11,933,247   |
| 2400     | Group Life Insurance                    | 756,670        | 32,027    | 6,720   | 7,532        | 51 <del>4</del> 78                    | 802,949      |
| 2600     | Unemployment Insurance                  | 96,750         | = ,0=.    | 0,720   | 7,552        |                                       | 96,750       |
| 2700     | Worker's Compensation                   | 295,243        | -         | -   | _            | -                                     | 295,243      |
| 2750     | Retiree Health Care Credit              | 743,646        | 29,874    | 2,542   | 7,026        | 80                                    | 783,088      |
| 2800     | Other Benefits                          | 150,000        | 22,071    | 2,5 12  | 7,020        | ##S                                   | 150,000      |
| 2000's   | Fringe Benefits Total                   | 28,568,479     | 1,177,392 | 485,908   | 248,911      |                                       | 30,480,690   |
|          |   |                |           |   |              |                                       |              |
| 1/2000's | Wages & Fringe Benefits Total           | 98,755,855     | 4,253,155 | 1,753,402   | 893,841      | 3=                                    | 105,656,253  |
| 3000     | Purchased Services                      | 2,833,469      | 145,392   | 103,598   | 6,500        | 25                                    | 3,088,959    |
| 3810     | Tuition Paid-Oth Div In-State           | 19,632         | 170,092   | 103,398   | 0,500        |                                       |              |
|          | OHI DIA DIA III-DIAIC                   | 17,034         | =         | ₹ <del>,</del>  | -            |                                       | 19,632       |
| 3830     | Tuition Paid-Private Schools            | 145,000        |           |   |              |                                       | 145,000      |

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#### Williamsburg - James City County Public Schools FY 2012-2013 Summary by State Object - All Funds

|        |                                |                |              | Child          | State                   |                |              |
|--------|--------------------------------|----------------|--------------|----------------|-------------------------|----------------|--------------|
| Object | Description                    | Operating      | Grants       | Nutrition      | Operated                | CIP            | Total        |
| 4000   | Internal Services              |                | 12,841       |                | 17 <b>(m)</b><br>18 (m) | <del>-</del>   | 12,84        |
| 4000's | Internal Services Total        |                | 12,841       |                |                         | •              | 12,84        |
| 5001   | Telecommunications             | 346,560        | · •          |                | 0.50                    | ŝ              | 346,56       |
| 5101   | Electricity                    | 2,590,491      | 127          | 2              | 020                     | 2              | 2,590,4      |
| 5102   | Heating Fuel                   | 445,500        | (2)          | 2              | 144                     | ¥              | 445,5        |
| 5103   | Water/Sewer Services           | 200,000        |              |                | -                       | +              | 200,0        |
| 5104   | Refuse Removal                 | 91,500         | 8 <b>=</b> 9 | -              | 8=                      | 75             | 91,5         |
| 5200   | Communications                 | 80,117         | -            | Ş              |                         | Ē              | 80,1         |
| 5300   | Insurance                      | 253,519        | 121          | =              | 020                     | <u> </u>       | 253,5        |
| 5400   | Leases and Rentals             | 309,182        | ( <b>4</b> ) | 2              | 5945                    | *              | 309,1        |
| 5500   | Travel                         | 198,586        | 41,034       | 13,000         | 12,000                  | -              | 264,6        |
| 5800   | Miscellaneous                  | 69,481         | 23,532       | 3,000          | 3,000                   |                | 99,0         |
| 5801   | Dues & Memberships             | 108,798        |              | 4              | (e)                     | 23             | 108,7        |
| 5804   | Graduation Expenditures        | 48,000         | 74           | 2              | 8                       | 4              | 48,0         |
| 5805   | Staff Development              | 48,918         | 10,755       | <u> </u>       | 38                      | *              | 59,6         |
| 5806   | Testing Services               | 214,953        | (36)         |                | 599                     | *              | 214,9        |
| 5000's | Other Charges Total            | 5,005,605      | 75,321       | 16,000         | 15,000                  | ē.             | 5,111,9      |
|        |                                |                |              |                |                         |                |              |
| 6000   | Materials and Supplies         | 1,309,692      | 9,100        | 125,000        | 700                     | 惠              | 1,444,4      |
| 6002   | Food Supplies                  |                | 150          | 1,900,000      | 85                      | 3              | 1,900,0      |
| 6008   | Vehicle/Powered Equip Fuels    | 1,542,031      | **           | 2              | 72                      | 말              | 1,542,0      |
| 6009   | Vehicle/Powered Equip Supplies | 338,000        | 225          | 2              | 1855                    | ×              | 338,0        |
| 6020   | Textbooks and Workbooks        | 373,027        | (*)          | -              | 3,000                   | *              | 376,         |
| 6030   | Instructional Materials        | 896,502        | 123,931      | a              | 12,000                  | 5              | 1,032,       |
| 6040   | Tech-Software/On line Content  | 66,800         | 21,922       | 7              | , <del>-</del>          | =              | 88,          |
| 6050   | Non-Capitalized Tech Hardware  | 1,800          | 440,000      | 2              | 828                     | 말              | 441,8        |
| 6000's | Materials and Supplies Total   | 4,527,852      | 594,953      | 2,025,000      | 15,700                  | (4)            | 7,163,       |
| 7000's | Tuition Payments to Joint Ops  | 1,181,211      | 8,000        | -              | -                       | -              | 1,189,2      |
| 8100   | Capital Outlay Replacement     | 60,250         | 75           | 8              | 045                     | 17,555,000     | 17,615,3     |
| 8110   | Technology-Hardware Replace    | 19,140         | 925          | 5              | 15                      | 17,555,000     | 17,013,.     |
| 8200   | Capital Outlay Additions       | 7,400          | 115,528      |                |                         | -              | 122,9        |
| 8210   | Technology-Hardware Additions  | 7,400<br>9,000 | 26,800       | -              | 17,000                  | : <del>-</del> | 52,8         |
| 8000's | Capital/Equip. Outlay Total    | 95,790         | 142,328      |                | 17,000                  | 17,555,000     | 17,810,      |
|        |                                | 22,770         |              |                | 17,000                  | 11,000,000     |              |
| 9000's | Other Uses of Funds            | (i)            | 3,600        | 5              |                         | 5.             | 3,           |
|        | GRAND TOTAL                    | \$ 112,564,414 | 5,235,590    | \$ 3,898,000 S | 948,041                 | \$ 17,555,000  | \$ 140,201,0 |



### Williamsburg - James City County Public Schools FTEs by State Object - All Funds FY2012 - 2013

|                    |                              |           |                  | Child                                  | State            |          |            |
|--------------------|------------------------------|-----------|------------------|--|------------------|----------|------------|
| Object Code        | Description                  | Operating | Grants           | Nutrition                              | Operated         | CIP      | Total FTEs |
| 51110000           | Salary - Administrative      | 10.00     | *                | 1.00                                   | 1.00             | ¥        | 12.00      |
| 51112000           | Salary - Superintendent      | 1.00      | =2               | -                                      | 3                | <u>~</u> | 1.00       |
| 51120000           | Salary - Teacher             | 809.25    | 39.60            | :::::::::::::::::::::::::::::::::::::: | 8.00             | 5        | 856.85     |
| 51122000           | Salary - Librarian           | 18.00     | <b>:=</b> 0      |  | œ                | *        | 18.00      |
| 51123000           | Salary - Guidance Counselor  | 28.00     | <b>48</b>        | -                                      | 1 E              | ğ        | 28.00      |
| 51124000           | Salary - Supervisor          | 7.80      | 1.70             | : <b>-</b> :                           | i e              | 看        | 9.50       |
| 51126000           | Salary - Principal           | 15.00     | <b>3</b>         | ; <del>=</del> )                       | 18               | *        | 15.00      |
| 51127000           | Salary - Assistant Principal | 18.00     | <b>=</b>         |  | 12               | <u>#</u> | 18.00      |
| 51130000           | Salary - Other Professional  | 6.00      | 3.57             | 1.00                                   | 1.00             | =        | 11.57      |
| 51131000           | Salary - School Nurse        | 16.27     | 0.73             | o <del>=</del> (                       | 16               | =        | 17.00      |
| 51132000           | Salary - Psychologist        | 7.00      | <b>\$</b> 8      | ===                                    | V.               | <u>#</u> | 7.00       |
| 51134000           | Salary - Social Worker       | 7.00      | <b>2</b> 0       | 1.0                                    | /5₹3             | 5        | 7.00       |
| 51139000           | Salary - Therapist           | 29.19     | 1.86             | (m)                                    | 1)=5             | =        | 31.05      |
| 51140000           | Salary - Technical           | 13.00     |                  | =                                      | V.               | <u>#</u> | 13.00      |
| 51141000           | Salary - Technical Support   | 12.00     | <del>=7</del> /2 | 5 <del>.2</del> .1                     | /.=              | ₩.       | 12.00      |
| 51142000           | Salary - Security Guard      | 9.00      | <b>=</b> 0       | 136                                    | (E=)             | =        | 9.00       |
| 51143000           | Salary - Other Technical     | 11.00     | =                | -                                      | V2               | <u>u</u> | 11.00      |
| 51150000           | Salary - Clerical            | 96.50     | 2.00             | 1.00                                   | 1.00             | ā.       | 100.50     |
| 51151000           | Salary - Teacher Assistant   | 210.71    | 9.03             | ( <b>*</b> (                           | :( <del></del> ) | *        | 219.74     |
| 51160000           | Salary - Trades              | 15.00     | <b>5</b> 00      | 9 <u>=</u> 8                           | 72               | -        | 15.00      |
| 51165000           | Salary - Mechanic            | 7.00      | ·                | :=:                                    | (e)              | -        | 7.00       |
| 51166000           | Salary - Grounds worker      | 5.00      | ( <del>-</del> ) | 3-3                                    | 2.00             | =        | 5.00       |
| 51170000           | Salary - Bus Driver          | 97.80     | 520              | / <u>=</u> /                           | (=)              | 8        | 97.80      |
| 51175000           | Salary - Transit Aide        | 28.00     | (=0)             |  | S=8              | =        | 28.00      |
| 51191000           | Salary - Custodian           | 84.81     | 3400             | ( <b>=</b> )                           | 24               | 2        | 84.81      |
| 51193000           | Salary - Cafeteria Worker    | ž         | 427              | 44.44                                  | 漫                | 8        | 44.44      |
| 51194000           | Salary - Cafeteria Manager   |           | :=:              | 15.00                                  | ( <del>, −</del> | 5        | 15.00      |
| <b>Grand Total</b> |                              | 1,562.33  | 58.49            | 62.44                                  | 11.00            | 714      | 1,694.26   |

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#### Fund Balance (Unassigned/Assigned)

Please note that as a dependent school division we are only allowed to carry a relatively small operating fund balance as approved by the City/County. Child Nutrition Services as an enterprise fund may carry a fund balance to cover future liabilities.

| Fund                                | FY 2008 Actual<br>Unassigned/<br>Assigned<br>Fund Balance |         | FY 2009 Actual Unassigned/ Assigned Fund Balance |         | FY 2010<br>Actual<br>Unassigned/<br>Assigned<br>Fund Balance |         | FY 2011 Actual<br>Unassigned/<br>Assigned<br>Fund Balance |         | Future Projected<br>Unassigned/<br>Assigned<br>Fund Balance |         |
|-------------------------------------|---|---------|--|---------|--|---------|---|---------|---|---------|
| Operating - Unassigned              | \$  | 500,000 | \$   | 400,000 | \$   | 400,000 | \$  | 400,000 | \$  | 500,000 |
| Child Nutrition Services - Assigned |   | 334,944 |  | 132,180 |  | 292,377 |   | 414,557 |   | 450,000 |
| Grand Total                         | \$  | 834,944 | \$   | 532,180 | \$   | 692,377 | \$  | 814,557 | \$  | 950,000 |

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